

## **ABSTRACT**

*This study aims to determine and analyze the effect of profitability, sharia supervisory board, board of commissioners and company size on disclosure of Corporate Social Responsibility registered in the Financial Services Authority (OJK). The measurement of Corporate Social Responsibility is based on the category of Global Reporting Index (GRI) version 4.0 seen in the company's annual financial report.*

*The population in this study were companies registered with the Financial Services Authority from 2012 to 2017. Of the 12 listed Islamic banking companies, only 10 sharia banking companies met the criteria of the established research sample. The data analysis technique is done with the classic assumption test, Testing the hypothesis using multiple linear regression analysis with the help of SPSS 20.0 for Windows.*

*The results showed that the variable profitability, sharia supervisory board and company size did not affect Corporate Social Responsibility. While the board of commissioners variable influences the Corporate Social Responsibility.*

*Keywords: Profitability, Sharia Supervisory Board, Board of Commissioners, Company Size, GRI index, Corporate Social Responsibility (CSR).*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh profitabilitas, dewan pengawas syariah, dewan komisaris dan ukuran perusahaan terhadap pengungkapan *Corporate Social Responsibility* yang terdaftar di Otoritas Jasa Keuangan (OJK). Pengukuran Tanggung Jawab Sosial Perusahaan didasarkan pada kategori *Global Reporting Index (GRI)* versi 4.0 yang terlihat dalam laporan keuangan tahunan perusahaan.

Populasi dalam penelitian ini adalah perusahaan yang terdaftar di Otoritas Jasa Keuangan 2012-2017. Dari 12 perusahaan perbankan syariah yang terdaftar, hanya 10 perusahaan perbankan syariah yang memenuhi kriteria sampel penelitian yang ditetapkan. Teknik analisis data dilakukan dengan uji asumsi klasik, Pengujian hipotesis menggunakan analisis regresi linier berganda dengan bantuan SPSS 20.0 for Windows.

Hasil penelitian menunjukkan bahwa variabel profitabilitas, dewan pengawas syariah dan ukuran perusahaan tidak berpengaruh terhadap *Corporate Social Responsibility*. Sedangkan variabel dewan komisaris berpengaruh terhadap *Corporate Social Responsibility*.

Kata kunci : Profitabilitas, Dewan Pengawas Syariah, Dewan Komisaris, Ukuran Perusahaan, indeks GRI, Tanggung Jawab Sosial Perusahaan (CSR).